

**Amendments to the Specification**

***Please amend paragraph [0275] as follows:***

**[00275]** Referring to FIG. 19, and as described above with reference to FIGS. 5 through 7, lower interconnections 210, 230 are formed in a first insulating layer 110 using a damascene process. Also, a third lower interconnection 251 is formed at a position where a capacitor will be formed, at the same time as the first and second lower interconnections 210 and 230. Next, a capping layer 300 is formed on the first insulating layer 110 ~~100~~, as described with reference to FIG. 6.